



UNDER SECRETARY OF DEFENSE

1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

JAN 13 2005

COMPTROLLER

**MEMORANDUM FOR SECRETARIES OF THE MILITARY DEPARTMENTS
CHAIRMAN OF THE JOINT CHIEFS OF STAFF
UNDER SECRETARIES OF DEFENSE
ASSISTANT SECRETARIES OF DEFENSE
GENERAL COUNSEL OF THE DEPARTMENT OF DEFENSE
DIRECTOR, OPERATIONAL TEST AND EVALUATION
INSPECTOR GENERAL OF THE DEPARTMENT OF DEFENSE
ASSISTANTS TO THE SECRETARY OF DEFENSE
DIRECTOR, ADMINISTRATION AND MANAGEMENT
DIRECTOR, PROGRAM ANALYSIS AND EVALUATION
DIRECTOR, NET ASSESSMENT
DIRECTOR, FORCE TRANSFORMATION
DIRECTORS OF THE DEFENSE AGENCIES
DIRECTORS OF THE DOD FIELD ACTIVITIES**

**SUBJECT: Fiscal Year (FY) 2005 Financial Statement and Performance and Accountability
Report (PAR) Schedule**

Attached is the FY 2005 financial statement and PAR schedule. Although the Department met the Office of Management and Budget (OMB) reporting requirements for FY 2004, I strongly encourage each of you to continue streamlining your reporting processes where possible to ensure the Department meets these requirements again this year. The following are some key tasks and roles as well as their due dates:

(1) Components provide the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) a full set of financial statements, including Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Financing, and Statement of Budgetary Resources, with footnote narratives, by January 15, April 15, July 15, and October 20, 2005.

(2) Components brief their financial statements to the OUSD(C) on April 27 – May 2 and October 25 – November 2, 2005.

(3) Components send FY 2005 financial reports to the Inspector General of the Department of Defense for audit on October 27, 2005.

(4) Components send published FY 2005 financial reports to the OUSD(C) by November 12, 2005.

(5) The OUSD(C) submits the required financial statements to OMB on January 21, April 21, and July 21, 2005.

(6) Military Departments, Office of the Secretary of Defense and Joint Staff provide initial FY 2005 PAR input by July 29, 2005 and final formal coordination by October 21, 2005.

(7) The OUSD(C) sends the FY 2005 PAR to the President, OMB, and the Congress on November 15, 2005.

Individual Defense Finance and Accounting Service (DFAS) sites may require data, such as data call information, earlier than the dates outlined in this schedule. Each Component should coordinate with their servicing DFAS site to prepare supporting production schedules to exceed, or at a minimum, meet the dates in this schedule.

You may direct questions regarding this schedule to our point of contact, Ms. Karen Nakama, by e-mail at karen.nakama@osd.mil or by telephone at (703) 693-5657.



Robert J. Henke
Principal Deputy

Attachment:
As stated

January 2005			
	Item	Responsible Party	Date
1	Fiscal Year (FY) 2005 Engagement Letter with FY 2005 management assertions signed by Inspector General of the Department of Defense (IG, DoD) and audit client. Send copy to Office of the Deputy Chief Financial Officer (ODCFO).*	DoD Components/ IG, DoD	3
2	Provide prior-period adjustment packages for 1st Quarter, FY 2005 reporting to Defense Finance and Accounting (DFAS)-Arlington.	DoD Components/ DFAS/USACE-FC	3
3	Provide ODCFO the identified programs/activities that exceed Office of Management and Budget (OMB) improper payments thresholds for future reporting in the FY 2005 Performance and Accountability Report (PAR).	DFAS	3
4	Components waived from buyer-side elimination adjustments provide buyer-side data to the DFAS central site to support 1st Quarter, FY 2005 reporting.	DoD Components	6
5	Sites with waived entities provide buyer-side information to other DFAS sites and United States Army Corps of Engineers-Finance Center (USACE-FC).	DFAS/USACE-FC	6
6	Provide DFAS with Treasury Index 97 trial balances for 1st Quarter, FY 2005.	DoD Components/ DFAS/USACE-FC	6
7	Provide data from feeder systems and manual data calls (required to complete 1st Quarter, FY 2005 statements and notes (schedules and narratives)) to the DFAS/USACE-FC. (Note: Individual DFAS sites may require data earlier.)	DoD Components/ OUSD(AT&L) OUSD(P&R)	10
8	Input intragovernmental fiduciary balances into the Intragovernmental Fiduciary Confirmation System (IFCS).	DFAS/USACE-FC	10
9	Provide buyer and seller side Level 1 (non-DoD) intragovernmental trading partner data to DFAS. Where actuals are not available, Components are to provide estimates by utilizing information from Level 1 partners, or by applying an estimation methodology.	DoD Components	10
10	Complete all required departmental budgetary reporting processes necessary to complete the 1st Quarter, FY 2005 financial statements.	DoD Components/ DFAS/USACE-FC	10
11	Complete input of 1st Quarter, FY 2005 intra-DoD seller-side account balances and all Level 1 (non-DoD) balances (buyer/seller) into Defense Departmental Reporting System Audited Financial Statements (DDRS-AFS).	DFAS/USACE-FC	11

January 2005 (Continued)			
	Item	Responsible Party	Date
12	Complete adjustments of seller-side balances for transactions with the DoD Components that obtained a waiver from buyer-side adjustments for 1st Quarter, FY 2005.	DFAS/USACE-FC	11
13	Complete adjustments of the DoD 1st Quarter, FY 2005 buyer-side data to reflect seller-side intragovernmental balances (excludes waived entities).	DFAS/USACE-FC	12
14	Complete input of 1st Quarter, FY 2005 trial balance data, including data call amounts, into DDRS-AFS.	DFAS/USACE-FC	12
15	The following required reconciliations must be completed with no differences (except those already identified to DFAS-Arlington) and available in DDRS-AFS: <ul style="list-style-type: none"> • Standard reconciliations • Current Year (CY) to Prior-Year (PY) • Section V: lines 4,5,6,8,9,10,11, and 13 	DFAS/USACE-FC	12
16	Provide 1st Quarter, FY 2005 Statement of Financing Adjustments to DFAS-Arlington.	DFAS/USACE-FC	12
17	Notify DFAS-Arlington and IG, DoD that the Components' 1st Quarter, FY 2005 draft statements and notes (schedules and narratives) are available in DDRS-AFS.	DFAS/USACE-FC	12 (5 pm)
18	Perform review of Components' 1st Quarter, FY 2005 statements and notes (schedules and narratives) in DDRS-AFS.	DoD Components/ DFAS/USACE-FC	12-14
19	Notify the ODCFO and IG, DoD that the draft DoD Agency-wide 1st Quarter, FY 2005 statements and note schedules are available in DDRS-AFS.	DFAS-Arlington	13 (5 pm)
20	Complete material adjustments that are properly supported and notify reporting entities and IG, DoD that the Components' revised draft 1st Quarter, FY 2005 statements and notes (schedules and narratives) are available in DDRS-AFS (DFAS provides customer and reports.)	DFAS/USACE-FC	15 (5 pm)
21	Notify ODCFO that 1st Quarter, FY 2005 statements and notes (schedules and narratives) are available in DDRS-AFS. Statements and notes are final, except for changes requested by the ODCFO or DFAS-Arlington.	DoD Components	15 (5 pm)

January 2005 (Continued)			
	Item	Responsible Party	Date
22	Provide financial statement certification letters to DFAS-Arlington.	DFAS/USACE-FC	15
23	Provide confirmation letters to DFAS central sites and IG, DoD indicating concurrence of 1st Quarter, FY 2005 amounts provided or data call information provided as reflected in the statements and notes (schedules and narratives).	DoD Components	16
24	Provide remaining reconciliations with any differences explained to DFAS-Arlington.	DFAS/USACE-FC	16
25	Provide final 1st Quarter, FY 2005 Agency-wide unaudited statements and notes (schedules and narratives) to ODCFO.	DFAS-Arlington	18 (noon)
26	Provide completed financial statement Standard Guidance Checklist to DFAS-Arlington and IG, DoD.	DoD Components/ DFAS/USACE-FC	19
27	Provide 1st Quarter, FY 2005 DoD unaudited statements to the OMB.	ODCFO	21
28	Provide the total number count and total dollar amounts for supported and unsupported journal vouchers to DFAS-Arlington. This information should be reported by the categories designated in DoD Financial Management Regulation (FMR) Volume (Vol) 6A, Chapter 2.	DFAS/USACE-FC	22
29	Submit 1st Quarter, FY 2005 Intragovernmental ("F" transactions) data to the Treasury Financial Management Service (FMS).	DFAS-Arlington	22
30	Receive and distribute Treasury Intragovernmental Reporting Analysis System (IRAS) reports to Components, DFAS, and USACE-FC.	DFAS-Arlington	26
31	Research material differences with Level 1 trading partners to identify errors, reasons for errors and necessary corrections.	DoD Components/ DFAS/USACE-FC	27-31
February 2005			
	Item	Responsible Party	Date
1	Return report of Level 1 trading partner material differences with reason codes for all material differences by trading partner and reciprocal category identified and explained to DFAS-Arlington.	DoD Components/ DFAS/USACE-FC	1
2	Send FY 2005 Preliminary Management Representation Letter with updated management assertions to the ODCFO for review and coordination.	DoD Components	1

February 2005 (Continued)			
	Item	Responsible Party	Date
3	IG, DoD sends request letter for interim and final FY 2005 Legal Representation Letters to DoD Components and ODCFO.	IG, DoD	2
4	Submit 1st Quarter, FY 2005 Status of Disposition Certification for IRAS intragovernmental data to Treasury FMS.	DFAS-Arlington/ ODCFO	10
5	Provide FY 2005 Preliminary Management Representation Letter with updated management assertions to IG, DoD.*	DoD Components	11
6	Provide FY 2005 Agency-wide Preliminary Management Representation Letter to IG, DoD.	ODCFO	28
March 2005			
	Item	Responsible Party	Date
1	Provide prior period adjustment packages for 2nd Quarter, FY 2005 reporting to DFAS-Arlington.	DoD Components/ DFAS/USACE-FC	15
2	Provide ODCFO with statistically valid estimating methodology and future year reduction targets for improper payments for the FY 2005 PAR.	DFAS	31
April 2005			
	Item	Responsible Party	Date
1	Components waived from buyer-side elimination adjustments provide buyer-side data to the DFAS central site to support 2nd Quarter, FY 2005 reporting.	DoD Components	6
2	Sites with waived entities provide buyer-side information to other DFAS sites and USACE-FC.	DFAS/USACE-FC	6
3	Provide DFAS with Treasury Index 97 trial balances for 2nd Quarter, FY 2005.	DoD Components/ DFAS/USACE-FC	6
4	Provide data from feeder systems and manual data calls (required to complete 2nd Quarter, FY 2005 statements and notes (schedules and narratives)) to the DFAS/USACE-FC. (Note: Individual DFAS sites may require data earlier.)	DoD Components/ OUSD(AT&L) OUSD(P&R)	10
5	Input intragovernmental fiduciary balances into IFCS.	DFAS/USACE-FC	10
6	Provide buyer and seller side Level 1 (non-DoD) intragovernmental trading partner data to DFAS. Where actuals are not available, Components are to provide estimates by utilizing information from Level 1 partners, or by applying an estimation methodology.	DoD Components	10

April 2005 (Continued)			
	Item	Responsible Party	Date
7	Complete all required departmental budgetary reporting processes necessary to complete the 2nd Quarter, FY 2005 financial statements.	DoD Components/ DFAS/USACE-FC	10
8	Complete input of 2nd Quarter, FY 2005 intra-DoD seller-side account balances and all Level 1 (non-DoD) balances (buyer/seller) into DDRS-AFS.	DFAS/USACE-FC	11
9	Complete adjustments of seller-side balances for transactions with the DoD Components that obtained a waiver from buyer-side adjustments for 2nd Quarter, FY 2005.	DFAS/USACE-FC	11
10	Complete adjustments of the DoD 2nd Quarter, FY 2005 buyer-side data to reflect seller-side intragovernmental balances (excludes waived entities).	DFAS/USACE-FC	12
11	Complete input of 2nd Quarter, FY 2005 trial balance data, including data call amounts, into DDRS-AFS.	DFAS/USACE-FC	12
12	<p>The following required reconciliations must be completed with no differences (except those already identified to DFAS-Arlington) and available in DDRS-AFS:</p> <ul style="list-style-type: none"> • Standard reconciliations • CY to PY • Section V: lines 4,5,6,8,9,10,11, and 13 	DFAS/USACE-FC	12
13	Provide 2nd Quarter, FY 2005 Statement of Financing Adjustments to DFAS-Arlington.	DFAS/USACE-FC	12
14	Notify DFAS-Arlington and IG, DoD that the Components' 2nd Quarter, FY 2005 draft statements and notes (schedules and narratives) are available in DDRS-AFS.	DFAS/USACE-FC	12 (5 pm)
15	Perform review of Components' 2nd Quarter, FY 2005 statements and notes (schedules and narratives) in DDRS-AFS.	DoD Components/ DFAS/USACE-FC	12-14
16	Notify the ODCFO and IG, DoD that the draft DoD Agency-wide 2nd Quarter, FY 2005 statements and note schedules are available in DDRS-AFS.	DFAS-Arlington	13 (5 pm)

April 2005 (Continued)			
	Item	Responsible Party	Date
17	Complete material adjustments that are properly supported and notify reporting entities and IG, DoD that the Components' revised draft 2nd Quarter, FY 2005 statements and notes (schedules and narratives) are available in DDRS-AFS (DFAS provides customer and reports.)	DFAS/USACE-FC	15 (5 pm)
18	Notify ODCFO that 2nd Quarter, FY 2005 statements and notes (schedules and narratives) are available in DDRS-AFS. Statements and notes are final, except for changes requested by the ODCFO or DFAS-Arlington.	DoD Components	15 (5 pm)
19	Provide financial statement certification letters to DFAS-Arlington.	DFAS/USACE-FC	15
20	Provide confirmation letters to DFAS central sites and IG, DoD indicating concurrence of 2nd Quarter, FY 2005 amounts provided or data call information provided as reflected in the statements and notes (schedules and narratives).	DoD Components	16
21	Provide remaining reconciliations with any differences explained to DFAS-Arlington.	DFAS/USACE-FC	16
22	Provide final 2nd Quarter, FY 2005 Agency-wide unaudited statements and notes (schedules and narratives) to ODCFO.	DFAS-Arlington	18 (noon)
23	Provide completed financial statements Standard Guidance Checklist to DFAS-Arlington and IG, DoD.	DoD Components/ DFAS/USACE-FC	19
24	Provide 2nd Quarter, FY 2005 DoD unaudited statements to the OMB.	ODCFO	21
25	Provide the total number count and total dollar amounts for supported and unsupported journal vouchers to DFAS-Arlington. This information should be reported by the categories designated in DoD FMR Vol. 6A, Chapter 2.	DFAS/USACE-FC	22
26	Submit 2nd Quarter, FY 2005 Intragovernmental ("F" transactions) data to the Treasury FMS.	DFAS-Arlington	22
27	Receive and distribute Treasury IRAS reports to Components, DFAS, and USACE-FC.	DFAS-Arlington	26
28	Research material differences with Level 1 trading partners to identify errors, reasons for errors and necessary corrections.	DoD Components/ DFAS/USACE-FC	27-30
29	Components brief their financial statements to the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)).	DoD Components	Apr 27- May 6

May 2005			
	Item	Responsible Party	Date
1	Return report of Level 1 trading partner material differences with reason codes for all material differences by trading partner and reciprocal category identified and explained to DFAS-Arlington.	DoD Components/ DFAS/USACE-FC	2
2	Submit 2nd Quarter, FY 2005 Status of Disposition Certification for IRAS intragovernmental data to Treasury FMS.	DFAS-Arlington/ ODCFO	10
June 2005			
	Item	Responsible Party	Date
1	Provide prior period adjustment packages for 3rd Quarter, FY 2005 reporting to DFAS-Arlington.	DoD Components/ DFAS/USACE-FC	15
2	IG, DoD sends request letter for final Management Representation Letter to DoD Components and ODCFO.	IG, DoD	30
3	Send FY 2004 PAR (without financial statements) to Office of the Secretary of Defense (OSD), Joint Staff, and DoD Component Offices for review and to provide updates and points of contact for the FY 2005 PAR.	ODCFO	30
July 2005			
	Item	Responsible Party	Date
1	Components waived from buyer-side elimination adjustments provide buyer-side data to the DFAS central site to support 3rd Quarter, FY 2005 reporting.	DoD Components	6
2	Sites with waived entities provide buyer-side information to other DFAS sites and USACE-FC.	DFAS/USACE-FC	6
3	Provide DFAS with Treasury Index 97 trial balances for 3rd Quarter, FY 2005.	DoD Components/ DFAS/USACE-FC	6
4	Provide data from feeder systems and manual data calls (required to complete 3rd Quarter, FY 2005 statements and notes (schedules and narratives)) to the DFAS/USACE-FC. (Note: Individual DFAS sites may require data earlier.)	DoD Components/ OUSD(AT&L) OUSD(P&R)	10
5	Input intragovernmental fiduciary balances into IFCS.	DFAS/USACE-FC	10

July 2005 (Continued)			
	Item	Responsible Party	Date
6	Provide buyer and seller side Level 1 (non-DoD) intragovernmental trading partner data to DFAS. Where actuals are not available, Components are to provide estimates by utilizing information from Level 1 partners, or by applying an estimation methodology.	DoD Components	10
7	Complete all required departmental budgetary reporting processes necessary to complete the 3rd Quarter, FY 2005 financial statements.	DoD Components/ DFAS/USACE-FC	10
8	Complete input of 3rd Quarter, FY 2005 intra-DoD seller-side account balances and all Level 1 (non-DoD) balances (buyer/seller) into DDRS-AFS.	DFAS/USACE-FC	11
9	Complete adjustments of seller-side balances for transactions with the DoD Components that obtained a waiver from buyer-side adjustments for 3rd Quarter, FY 2005.	DFAS/USACE-FC	11
10	Provide ODCFO points of contact for the FY 2005 PAR as requested on June 30, 2005.	OSD/Joint Staff/ DoD Components	11
11	Complete adjustments of the DoD 3rd Quarter, FY 2005 buyer-side data to reflect seller-side intragovernmental balances (excludes waived entities).	DFAS/USACE-FC	12
12	Complete input of 3rd Quarter, FY 2005 trial balance data, including data call amounts, into DDRS-AFS.	DFAS/USACE-FC	12
13	The following required reconciliations must be completed with no differences (except those already identified to DFAS-Arlington) and available in DDRS-AFS: <ul style="list-style-type: none"> • Standard reconciliations • CY to PY • Section V: lines 4,5,6,8,9,10,11, and 13 	DFAS/USACE-FC	12
14	Provide 3rd Quarter, FY 2005 Statement of Financing Adjustments to DFAS-Arlington.	DFAS/USACE-FC	12
15	Notify DFAS-Arlington and IG, DoD that the Components' 3rd Quarter, FY 2005 draft statements and notes (schedules and narratives) are available in DDRS-AFS.	DFAS/USACE-FC	12 (5 pm)
16	Perform review of Components' 3rd Quarter, FY 2005 statements and notes (schedules and narratives) in DDRS-AFS.	DoD Components/ DFAS/USACE-FC	12-14

July 2005 (Continued)			
	Item	Responsible Party	Date
17	Notify the ODCFO and IG, DoD that the draft DoD Agency-wide 3rd Quarter, FY 2005 statements and note schedules are available in DDRS-AFS.	DFAS-Arlington	13 (5 pm)
18	Complete material adjustments that are properly supported and notify reporting entities and IG, DoD that the Components' revised draft 3 rd Quarter, FY 2005 statements and notes (schedules and narratives) are available in DDRS-AFS (DFAS provides customer and reports.)	DFAS/USACE-FC	15 (5 pm)
19	Notify ODCFO that 3rd Quarter, FY 2005 statements and notes (schedules and narratives) are available in DDRS-AFS. Statements and notes are final, except for changes requested by the ODCFO or DFAS-Arlington.	DoD Components	15 (5 pm)
20	Provide financial statement certification letters to DFAS-Arlington.	DFAS/USACE-FC	15
21	Provide confirmation letters to DFAS central sites and IG, DoD indicating concurrence of 3rd Quarter, FY 2005 amounts provided or data call information provided as reflected in the statements and notes (schedules and narratives).	DoD Components	16
22	Provide remaining reconciliations with any differences explained to DFAS-Arlington.	DFAS/USACE-FC	16
23	Provide final 3rd Quarter, FY 2005 Agency-wide unaudited statements and notes (schedules and narratives) to ODCFO.	DFAS-Arlington	18 (noon)
24	Provide completed financial statements Standard Guidance Checklist to DFAS-Arlington and IG, DoD.	DoD Components/ DFAS/USACE-FC	19
25	Provide 3rd Quarter, FY 2005 DoD unaudited statements to the OMB.	ODCFO	21
26	Provide the total number count and total dollar amounts for supported and unsupported journal vouchers to DFAS-Arlington. This information should be reported by the categories designated in DoD FMR Vol. 6A, Chapter 2.	DFAS/USACE-FC	22
27	Submit 3rd Quarter, FY 2005 Intragovernmental ("F" transactions) data to the Treasury FMS.	DFAS-Arlington	22
28	Receive and distribute Treasury IRAS reports to Components, DFAS, and USACE-FC.	DFAS-Arlington	26
29	Research material differences with Level 1 trading partners to identify errors, reasons for errors and necessary corrections.	DoD Components/ DFAS/USACE-FC	27-29

July 2005 (Continued)			
	Item	Responsible Party	Date
30	Provide the ODCFO initial input for the FY 2005 PAR as requested on June 30, 2005.	OSD/Joint Staff/ DoD Components	29
August 2005			
	Item	Responsible Party	Date
1	Provide completed prior-year mapping for the Government-Wide Financial Reporting System (GFRS) to IG, DoD for review.	DFAS-Arlington/ ODCFO	1
2	Return report of Level 1 trading partner material differences with reason codes for all material differences by trading partner and reciprocal category identified and explained to DFAS-Arlington.	DoD Components/ DFAS/USACE-FC	1
3	Component's Office of General Counsel (OGC) provides Interim Legal Representation Letter to IG, DoD with a copy to DoD OGC.*	DoD Component OGC	4
4	Complete input of prior-year data into GFRS.	DFAS-Arlington	7
5	Submit 3rd Quarter, FY 2005 Status of Disposition Certification for IRAS intragovernmental data to Treasury FMS.	DFAS-Arlington/ ODCFO	10
6	Components provide IG, DoD the management summary schedule for the Interim Legal Representation Letter and ensure that IG, DoD received the Interim Letter from its OGC.*	DoD Components	10
7	Provide final (or estimated final) FY 2005 performance results for the FY 2005 PAR to the OSD Director, Program Analysis and Evaluation (DPA&E).	OSD/Joint Staff/ DoD Components	15
8	DoD Components (Defense Agencies only) provide FY 2005 Annual Statement of Assurance to the appropriate OSD Principal Staff for coordination prior to submitting to the Secretary of Defense by September 1, 2005.	DoD Components (Defense Agencies Only)	15
9	DoD OGC provides Agency-wide Interim Legal Representation Letter to IG, DoD with a copy to the ODCFO.	DoD OGC	19
10	ODCFO provides IG, DoD the management summary schedule for the Agency-wide Interim Legal Representation Letter and ensures that IG, DoD received the Agency-wide Interim Letter from the DoD OGC. <i>IG, DoD CRITICAL MILESTONE</i>	ODCFO	26

August 2005 (Continued)			
	Item	Responsible Party	Date
11	IG, DoD provides OMB, Government Accountability Office (GAO), Department of Justice (DOJ), and Treasury FMS the Agency-wide and Component Interim Legal Representation Letters and management's summary schedules.	IG, DoD	26
12	IG, DoD completes review of prior year DDRS-AFS mapping to GFRS and provides corrections to DFAS-Arlington.	IG, DoD	29
September 2005			
	Item	Responsible Party	Date
1	Provide FY 2005 Annual Statement of Assurance to the Secretary of Defense with copy to OUSD(C).	OSD/Joint Staff/ DoD Components	1
2	Provide draft of Deputy Secretary of Defense Message for FY 2005 PAR to ODCFO.	Deputy Secretary's Office	1
3	Provide draft of Year in Review for FY 2005 PAR to ODCFO.	OASD(PA)	1
4	Provide draft of strategic plan, strategic objectives, and policy goals for FY 2005 PAR to ODCFO.	OUSD(P)	1
5	Provide CFO Message to USD(C) for signature.	ODCFO	1
6	DFAS-Arlington begins input of FY 2005 Treasury Financial Report information for FY 2005 GFRS module 1 (Agency Financial Statements template along with USSGL crosswalks).	DFAS-Arlington	7
7	Brief the USD(C) on the status of the FY 2005 PAR.	ODCFO	9
8	Brief the Deputy Secretary of Defense on the status of the FY 2005 PAR.	ODCFO	13
9	DFAS-Arlington completes input of FY 2005 Treasury Financial Report information for FY 2005 template into GFRS.	DFAS-Arlington	14
10	Submit Master Appropriation File (MAF) to Treasury FMS.	DFAS-Arlington	14
11	Provide prior-period adjustment packages for Year-End, FY 2005 reporting to DFAS-Arlington.	DoD Components/ DFAS/USACE-FC	15
12	DPA&E provides FY 2005 performance summary and performance information to ODCFO for inclusion in the FY 2005 PAR.	DPA&E	15
13	Provide ODCFO the FY 2005 IG Summary of Management Challenges for inclusion in the FY 2005 PAR.	IG, DoD	15

September 2005 (Continued)			
	Item	Responsible Party	Date
14	IG, DoD sends draft FY 2006 Engagement Letter to DoD Components for coordination.	IG, DoD	19
15	Send Secretary of Defense Annual Report on Reliability required by Public Law 107-107 (section 1008(a) and (a) (4)) to Congress, OMB, Treasury, and GAO with a copy to IG, DoD. <i>IG, DoD CRITICAL MILESTONE</i>	ODCFO	30
October 2005			
	Item	Responsible Party	Date
1	Components waived from buyer-side elimination adjustments provide buyer-side data to the DFAS central site to support Year-End, FY 2005 reporting.	DoD Components	6
2	Sites with waived entities provide buyer-side information to other DFAS sites and USACE-FC.	DFAS/USACE-FC	6
3	Provide DFAS with Treasury Index 97 trial balances for Year-End, FY 2005.	DoD Components/ DFAS/USACE-FC	6
4	Incorporate the Annual Statement of Assurance information into the FY 2005 PAR.	ODCFO	7
5	Provide data from feeder systems and manual data calls (required to complete Year-End, FY 2005 statements and notes (schedules and narratives)) to the DFAS/USACE-FC. (Note: Individual DFAS sites may require data earlier.)	DoD Components/ OUSD(AT&L) OUSD(P&R)	10
6	Input intragovernmental fiduciary reconciliations in IFCS.	DoD Components/ DFAS/USACE-FC	10
7	Provide buyer and seller side Level 1 (non-DoD) intragovernmental trading partner data to DFAS. Where actuals are not available, Components are to provide estimates by utilizing information from Level 1 partners, or by applying an estimation methodology.	DoD Components	10
8	Coordinate FY 2006 Engagement Letter with FY 2006 management assertions with the ODCFO.	DoD Components/ IG, DoD	10
9	Complete all required departmental budgetary reporting processes necessary to complete the Year-End, FY 2005 financial statements.	DoD Components/ DFAS/USACE-FC	12
10	Complete input of Year-End, FY 2005 intra-DoD seller-side account balances and all Level 1 (non-DoD) balances (buyer/seller) into DDRS-AFS.	DFAS/USACE-FC	12

October 2005 (Continued)

	Item	Responsible Party	Date
11	Complete adjustments of seller-side balances for transactions with DoD Components that obtained a waiver from buyer-side adjustments for Year-End, FY 2005.	DFAS/USACE-FC	12
12	Provide FY 2005 Required Supplementary Stewardship Information (RSSI) and Military Equipment Deferred Maintenance and Real Property Deferred Sustainment (part of the Required Supplementary Information (RSI) section) including all schedules/displays with narrative statements to the OADUSD(L&MR)(MPP&R), the ODUSD(I&E)IR&M, and the OUSD(AT&L)/ARA/PP&EP.	DoD Components	12
13	Brief PDUSD(C) on the partial FY 2005 PAR (without financial statements, signed Deputy Secretary's message, and IG, DoD audit opinion).	ODCFO	12
14	Provide ODCFO the FY 2005 IG Act Amendments information for inclusion in the FY 2005 PAR.	IG, DoD	12
15	Provide DoD Agency-wide RSSI and Military Equipment Deferred Maintenance and Real Property Deferred Sustainment RSI schedules/displays with narrative statements to DFAS-Arlington and ODCFO.	ODUSD(I&E) IR&M and OUSD(AT&L)/ARA/ PP&EP	14
16	Complete input of Year-End, FY 2005 trial balance data, including data call amounts, into DDRS-AFS.	DFAS/USACE-FC	14
17	Provide partial FY 2005 PAR (without financial statements, signed Deputy Secretary's Message, and IG, DoD audit opinion) to OSD, Joint Staff, and Military Departments for formal coordination.	ODCFO	14
18	Submit Year-End, FY 2005 Intragovernmental ("F" transactions) data to the Treasury FMS.	DFAS-Arlington	16
19	Complete adjustments of the DoD Year-End, FY 2005 buyer-side data to reflect seller-side intragovernmental balances (excludes waived entities).	DFAS/USACE-FC	16

October 2005 (Continued)

	Item	Responsible Party	Date
20	The following required reconciliations must be completed with no differences (except those already identified to DFAS-Arlington) and available in DDRS-AFS: <ul style="list-style-type: none"> • Standard reconciliations • CY to PY • Section V: lines 4,5,6,8,9,10,11, and 13 	DFAS/USACE-FC	17
21	Notify DFAS-Arlington and IG, DoD that the Components' Year-End, FY 2005 draft statements and notes (schedules and narratives) are available in DDRS-AFS.	DFAS/USACE-FC	17 (5 pm)
22	Provide Year-End, FY 2005 Statement of Financing Adjustments to DFAS-Arlington.	DFAS/USACE-FC	18
23	Notify the ODCFO and IG, DoD that the draft DoD Agency-wide Year-End, FY 2005 statements and note schedules are available in DDRS-AFS.	DFAS-Arlington	18 (5 pm)
24	Component's ODCFO provides Final Legal Representation Letter to IG, DoD with a copy to DoD OGC.*	DoD Component OGC	18
25	Perform review of Components' Year-End, FY 2005 statements and notes (schedules and narratives) in DDRS-AFS.	DoD Components/ DFAS/USACE-FC	18-20
26	Auditor-requested adjustments must be provided to Components.	DoD Components/ IG, DoD	20
27	Complete material adjustments that are properly supported and notify reporting entities and IG, DoD that the Components' revised draft Year-End, FY 2005 statements and notes (schedules and narratives) are available in DDRS-AFS (DFAS provides customer and reports.)	DFAS/USACE-FC	20 (5 pm)
28	Notify ODCFO that Year-End, FY 2005 statements and notes (schedules and narratives) are available in DDRS-AFS. Statements and notes are final, except for changes requested by the ODCFO or DFAS-Arlington.	DoD Components	20 (5 pm)
29	Provide formal coordination on partial FY 2005 PAR (without financial statements, signed Deputy Secretary's Message, and IG, DoD audit opinion) to ODCFO as requested on October 14, 2005.	OSD/Joint Staff/ Military Departments	21
30	Provide financial statement certification letters to DFAS-Arlington.	DFAS/USACE-FC	21

October 2005 (Continued)

	Item	Responsible Party	Date
31	Provide confirmation letters to DFAS central sites and IG, DoD indicating concurrence of Year-End, FY 2005 amounts provided or data call information provided as reflected in the statements and notes (schedules and narratives).	DoD Components	21
32	Provide remaining reconciliations with any differences explained to DFAS-Arlington.	DFAS/USACE-FC	21
33	Receive and distribute preliminary Treasury IRAS reports to Components, DFAS, and USACE-FC.	DFAS-Arlington	22
34	Research preliminary material differences with Level 1 trading partners to identify errors, reasons for errors and necessary corrections.	DoD Components/ DFAS/USACE-FC	22-24
35	Provide FY 2005 Agency-wide financial statements and notes (schedules and narratives) with RSI and Other Accompanying Information (OAI) to ODCFO.	DFAS-Arlington	23 (noon)
36	Return report of Level 1 trading partner material differences with reason codes for all material differences by trading partner and reciprocal category identified and explained to DFAS-Arlington.	DoD Components/ DFAS/USACE-FC	24
37	Components brief their financial statements to the OUSD(C).	DoD Components	Oct 25 – Nov 2
38	Provide the total number count and total dollar amounts for supported and unsupported journal vouchers to DFAS-Arlington. This information should be reported by the categories designated in DoD FMR Vol. 6A, Chapter 2.	DFAS/USACE-FC	26
39	ODCFO incorporates Agency-wide statements, notes (schedules and narratives) RSI, and OAI into the FY 2005 PAR.	ODCFO	26
40	Submit Year-End, FY 2005 Status of Disposition Certification for IRAS intragovernmental data to Treasury FMS.	DFAS-Arlington/ ODCFO	26
41	Provide completed financial statement Standard Guidance Checklist to DFAS-Arlington and IG, DoD.	DoD Components/ DFAS/USACE-FC	27
42	Provide Components' financial reports (including Management Discussion and Analysis, Principal financial statements, notes (schedules and narratives), RSSI, RSI, and OAI to IG, DoD for audit. <i>IG, DoD CRITICAL MILESTONE*</i>	DoD Components	27

October 2005 (Continued)			
	Item	Responsible Party	Date
43	Components provide IG, DoD the management summary schedule for the Final Legal Representation Letter and ensure that IG, DoD received the Final Letter from their OGC. IG, DoD CRITICAL MILESTONE*	DoD Components	28
44	Brief partial FY 2005 PAR with audit version of Agency-wide financial statements (without the signed Deputy Secretary's Message and IG, DoD audit opinion) to the USD(C) for approval to release to IG, DoD for audit.	ODCFO	28
45	Coordinate FY 2005 Final Management Representation Letter with ODCFO.	DoD Components	28
46	Submit Year-End, FY 2005 Adjusted Trial Balance to Treasury.	DFAS/USACE-FC	28
47	Begin Year-End, FY 2005 input of Financial Reporting information into GFRS.	DFAS-Arlington	28
November 2005			
	Item	Responsible Party	Date
1	Reclassify Agency-wide financial statements, identify intragovernmental trading partner data, and prepare notes and other data for the GFRS Closing Package.	DFAS-Arlington	1-4
2	Send the partial FY 2005 PAR with audit version of Agency-wide financial statements (without the signed Deputy Secretary's Message and IG, DoD audit opinion) to OMB and GAO for review.	ODCFO	1
3	Provide IG, DoD the partial FY 2005 PAR with audit version of the Agency-wide financial statements (without the signed Deputy Secretary's Message and IG, DoD audit opinion) for audit. IG, DoD CRITICAL MILESTONE	ODCFO	1 (12 pm)
4	Brief Deputy Secretary of Defense on partial FY 2005 PAR with audit version of the Agency-wide financial statements (without the signed Deputy Secretary's Message and IG, DoD audit opinion).	ODCFO	1
5	DoD OGC provides Agency-wide Final Legal Representation Letter to IG, DoD with a copy to the ODCFO.	DoD OGC	1
6	Provide ODCFO the GFRS package for review.	DFAS-Arlington	4
7	Components provide IG, DoD the Final Management Representation Letter dated November 8, 2005 with a copy to ODCFO. IG, DoD CRITICAL MILESTONE*	DoD Components	4

November 2005 (Continued)			
	Item	Responsible Party	Date
8	Complete review of Components' financial statement reports for audit provided to IG, DoD on October 27, 2005. <i>IG, DoD CRITICAL MILESTONE</i>	IG, DoD	8
9	IG, DoD provides audit endorsement/disclaimer opinion on Components' FY 2005 financial statements to IG, DoD Agency-wide team and clients, after they are signed. This includes contractor audits. <i>IG, DoD CRITICAL MILESTONE</i>	IG, DoD	8
10	ODCFO provides IG, DoD the management summary schedule for the Agency-wide Final Legal Representation Letter and ensures that IG, DoD received the Agency-wide Final Letter from the DoD OGC.	ODCFO	8
11	Complete review of GFRS package and perform CFO preliminary lock. Provide IG, DoD and CFO locked version of GFRS Closing Package for audit.	DFAS-Arlington/ ODCFO	8
12	Provide ODCFO and GAO draft audit opinion on Agency-wide financial statements and audit memoranda for Agency-wide asserted line items.	IG, DoD	8
13	Provide IG, DoD and GAO the Agency-wide Final Management Representation Letter dated November 12, 2005. <i>IG, DoD CRITICAL MILESTONE</i>	ODCFO	9
14	Provide IG, DoD and ODCFO with electronic portable document file (PDF) of Components FY 2005 financial reports.*	DoD Components	9
15	Submit Components and Agency-wide Final Legal Representation Letters and Management Summary Schedules to DOJ, GAO, and Treasury.	IG, DoD	9
16	Provide IG, DoD with printer's proofs of Components' financial reports, if applicable.	DoD Components	10
17	Submit Components and Agency-wide Final Management Representation Letters to OMB, GAO, and Treasury.	ODCFO	10
18	IG, DoD Agency-wide team provides independent auditor's report/opinion on the Agency-wide financial statements and report on DoD's internal control and compliance with laws and regulations to ODCFO. <i>IG, DoD CRITICAL MILESTONE</i>	IG, DoD	12 (10 am)

November 2005 (Continued)			
	Item	Responsible Party	Date
19	Army, Navy, Air Force, Military Retirement Fund, and Medicare Eligible Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF file and 5 copies of completed published Components' FY 2005 financial reports to the ODCFO.	DoD Components	12 (5 pm)
20	Incorporate Deputy Secretary of Defense's signed Message and IG, DoD's audit opinion and report on internal controls into the FY 2005 PAR.	ODCFO	12
21	Provide printer ready version of the FY 2005 PAR with audited Agency-wide financial statements to IG, DoD for visual review prior to printing.	ODCFO	12
22	Submit complete published FY 2005 PAR with audited Agency-wide financial statements to USD(C) for approval to transmit to OMB, Congress, and GAO.	ODCFO	14
23	Send the complete published FY 2005 DoD PAR with audited Agency-wide financial statements and Components' FY 2005 Financial Reports with audited Component financial statements to OMB, Congress, GAO, and Treasury.	ODCFO	15
24	Provide confirmation to IG, DoD that the financial statements contained in the FY 2005 DoD PAR were provided to OMB and other designated addressees.	ODCFO	15
25	Provide a copy of the complete published FY 2005 PAR and other material to IG, DoD.	ODCFO	15
26	Provide Final Management Representation Letter (dated November 18, 2005) for GFRS Closing Package to IG, DoD.	ODCFO	15
27	Send final GFRS Closing Package and CFO approval to Treasury FMS and IG, DoD.	DFAS-Arlington/ ODCFO	16
28	Provide ODCFO draft audit opinion on the GFRS Closing Package.	IG, DoD	16
29	IG, DoD provides opinion on GFRS Closing Package to ODCFO, Treasury FMS, and GAO.	IG, DoD	18
30	Submit preliminary Adjusted Trial Balances through Federal Agencies' Centralized Trial-Balance System (FACTS I) to Treasury FMS.	DFAS-Arlington	18

November 2005 (Continued)

	Item	Responsible Party	Date
31	Receive and distribute final Treasury Intragovernmental Reporting Analysis System (IRAS) reports to Components, DFAS, and USACE-FC.	DFAS-Arlington	19
32	Research material differences with Level 1 trading partners to identify errors, reasons for errors and necessary corrections.	DoD Components/ DFAS/USACE-FC	19-21
33	Return report of Level 1 trading partner material differences with reason codes for all material differences by trading partner and reciprocal category identified and explained to DFAS-Arlington.	DoD Components/ DFAS/USACE-FC	21
34	Provide a report containing CFO representations for GFRS Intragovernmental Activity and Balances and Completed Material Differences/Status of Disposition Certification reports to IG, DoD, GAO, and Treasury FMS.	DFAS-Arlington/ ODCFO	23
35	Submit Final Adjusted Trial Balances through FACTS I to Treasury FMS.	DFAS-Arlington/ ODCFO	30

December 2005

	Item	Responsible Party	Date
1	Send request for waiver from buyer-side elimination adjustments to ODCFO.	DoD Components	1
2	Provide ODCFO draft Agreed-Upon Procedures Report on GFRS Closing Package Intragovernmental Activity and Balances.	IG, DoD	1
3	FY 2006 Engagement Letter with FY 2006 management assertions signed by IG, DoD and audit client. Send copy to ODCFO.*	DoD Components/ IG, DoD	1
4	IG, DoD delivers Agreed-Upon Procedures Report on GFRS Closing Package Intragovernmental Activity and Balances to ODCFO, GAO, and Treasury FMS.	IG, DoD	2
5	Provide comments on the draft FY 2005 government wide financial report to OMB and Treasury FMS.	ODCFO	2
6	DoD OGC provides update to Final Legal Representation Letter for subsequent events to Treasury, IG, DoD, and ODCFO.	DoD OGC	7
7	Submit certification and verification of the Treasury Report on Receivables to Treasury FMS.	DFAS-Arlington/ ODCFO	15

December 2005 (Continued)			
	Item	Responsible Party	Date
8	FY 2006 Engagement Letter FY 2006 management assertions for DoD Agency-wide financial statements signed by IG, DoD and audit client.	DFAS-Arlington/ ODCFO	15
9	Submit Debt Collection Improvement Act annual report to OMB.	DFAS-Arlington/ ODCFO	30